

Provido: contracts for lights.	<i>vided</i> , this section shall not be construed to prohibit the town council from having work done by day labor, from purchasing materials in accordance with the other provisions of this act, and such rules and regulations as said council may by ordinance prescribe: <i>Provided further</i> , this section shall not be construed to apply to contracts for lighting the streets and public buildings of the town.
Manager as purchasing agent. Bills approved.	SEC. 4. The town manager shall be the purchasing agent of the town council; all supplies shall be purchased by him, and when so purchased the bills therefor shall be submitted to and approved by the town council before the same are paid.
Estimate and apportionment of revenue.	SEC. 5. The town council shall, during the month of May of each year, or as soon thereafter as is practicable, make a careful estimate of the probable revenue of the town for the next fiscal year, and apportion the same, together with any surplus left over to the general fund from the preceding year, as herein provided, to the several departments of the town government, reserving from said estimate not more than ten per cent and not less than seven per cent of the total amount of the revenue, as above provided, to be used in the case of emergencies. Any unexpended portion of the said reserved fund created for any fiscal year shall constitute a part of such reserve fund for the ensuing year. Such estimate or budget shall be prepared in such detail as the said council shall deem advisable, and in order to enable the said council to properly make the apportionment hereinbefore required, the town manager and the head of each department of the town shall at least ten days before said apportionment is made furnish in writing to said council estimates in detail of the amounts needed. The estimates in detail furnished by the town manager shall be of the amounts needed for the entire town government, and those furnished by the heads of the departments of the amounts needed for their respective departments; all of which estimates shall be considered by the town council in determining the amount apportioned to each department of the town. Any apportionment made by the town council to any department of the town may at any time be increased or reduced, or may be diverted from one department to another, by a majority vote of the town council. If at the end of the fiscal year any surplus remains to any department of the town for which an apportionment was made, the same shall be credited to the general funds of the town, and shall form a part of the general funds for the next fiscal year. At the end of each month during the fiscal year each of the heads of the various departments of the town shall file with the town manager an itemized report of all moneys received and disbursed by this department, and showing for what and to whom such money was paid and for what and from whom received. The town manager, at the first of each month during the fiscal year, shall file with the town council an
Emergency fund.	
Surplus of reserve fund.	
Details of budget.	
Details in full and for departments.	
Change of apportionments.	
Surplus to general funds.	
Itemized reports filed monthly.	
Itemized statement of general accounts.	